

State Information for Streamlined Sales Tax Participants

1. Introduction

- Date state joined SST
[October 1, 2005](#)
- Brief description of the state's program
[Conforming State](#)

2. Contact Personnel

- Identify contact personnel
[Richard Dobson, Ricky Haven, Tim Bennett, Kevin West](#)
[CSP Certification information: Tim Bennett](#)
[Programming questions: Kumar Kakani](#)
- List telephone & fax numbers, email and mailing addresses
 - Richard Dobson, Executive Director, Office of Sales & Excise Taxes
Telephone: (502)564-5523 x 49977, Fax: (502)564-9565
Email: richard.dobson@ky.gov
Address: 501 High Street, P O Box 181, Frankfort, Ky 40602
 - Ricky Haven, Director, Division of Sales and Use Taxes
Telephone: (502)564-6828 x 46828, Fax: (502)564-2041
Email: ricky.haven@ky.gov
Address: 501 High Street, P O Box 181 Frankfort, Ky 40602
 - Tim Bennett, Assistant Director, Division of Sales and Use Taxes
Telephone: (502)564-5170 x 48913, Fax: (502)564-2041
Email: tim.bennett@ky.gov
Address: 501 High Street, P O Box 181 Frankfort, Ky 40602
 - Kevin West, Supervisor, System Compliance Section
Telephone: (502)564-5170 x 48920, Fax: (502)564-2041
Email: kevin.west@ky.gov
Address: 501 High Street, P O Box 181 Frankfort, Ky 40602
 - For Certification questions, contact Tim Bennett, as listed above
 - For programming questions, contact Kumar Kakani
Telephone: (502)-564-6380
Email: kumar.kakani@ky.gov
Address: Commonwealth Office of Technology
669 Chamberlin Avenue, Mail Stop 13, Frankfort, KY 40601

3. Developer Responsibilities

- Personnel responsible for implementing any required technology changes
[Kumar Kakani](#)
- Confidentiality – List any confidentiality guidelines, rules and violation consequences
[See KRS 131.190](#)
- Compliance requirements
[File in accordance with SST requirements](#)

4. Publications

- URL for state Certificate of Compliance
<http://revenue.ky.gov/Business/Sales-Use-Tax/Pages/Streamlined-Sales-Tax.aspx>
- URL for state Taxability Matrix
<http://revenue.ky.gov/Business/Sales-Use-Tax/Pages/Streamlined-Sales-Tax.aspx>
- URL for state Rates & Boundaries Databases
n/a, KY has a statewide rate of 6%, no local option sales tax

5. Filing of SERs

- Does the state require Part II of the SER?
Yes.
- Software acceptance, testing and approval
 - i. Whether testing and certification are required for sellers and CSPs prior to filing
No testing for sellers; CSP Certification requires testing.
 - ii. If so, testing procedures and acceptance criteria
Procedures for CSPs are set by the SST Certification Committee.
- URL of web service for filing or URL of website for uploading files and downloading acknowledgements
<https://sut-sst.ky.gov/Krcfile/SSTP/SSTLogin.aspx?ReturnUrl=/krcfile/sstp/SSTHome.aspx>
- State due dates – what is timely filed
Filed by 20th of the following month
- Use of FIPS codes for taxing jurisdictions
N/A, Kentucky has no local taxing jurisdictions.
- Whether state uses Composite SER codes
Yes

6. Payment Handling and Acceptance

- State due dates – what is timely paid
Received by the 20th of the following month.
- Does state accept Bulk Payments
Yes after testing with KY DOR.
- State EFT registration requirements
Contact at 564-6020 or access
<https://secure.kentucky.gov/dor/payment/web/login.aspx>
- What form of same-day payment (e.g. Fedwire) state accepts
Fedwire only same day payments
- Data requirements for seller/CSP initiated ACH Credit payments
EFT program (see above)
- Prepayment requirements, if any
None
- Refund handling
Mail refund application Form 51A209, available at
<http://revenue.ky.gov/Forms/51A209.pdf>
to Division of Sales and Use Taxes, 501 High Street, PO Box 181, Frankfort, Ky 40602

7. Acknowledgement System
 - State specific error codes in addition to Minimal Error Code list
None
 - Anticipated timing of Acknowledgements
Should be available the same day

8. URL of State's Full Registration System if Needs to Register
<http://revenue.ky.gov/Business/Pages/Register-Business.aspx>

9. State's Full Sales and Use Filing Program
 - Options for sellers/CSPs
Are able to file SERS through Kentucky's SST tax SITE
 - URL of online filing program
For Model 4 filers
<https://sut-sst.ky.gov/Krcifile/nlogon.aspx>
For Model 1 & model 2 filers
<https://sst.rev.ky.gov/sst-ser-efs-gateway-war/efileservice>
 - URL for forms
Forms are not available on-line

10. Appendix
 - Transmission file size limits
No limits at this time
 - Special Taxing District Codes
One statewide rate, no local sales and use tax
 - Sample SST XML Documents
 - i. SER with and without Payment
Use TIGERS standards
 - ii. Acknowledgement
Use TIGERS standards